

Title of thesis is "Social aspects of taxes." The main objective of this study is to characterize the various social aspects that can be found in the Czech legal system.

The work is divided into several parts. The first part contains the definition of basic concepts such as social aspect, tax and its functions, the main attention is paid to the redistributive function of taxation together with an explanation of what causes uneven distribution of income. The first part includes the description of the rates, particularly progressive tax rate. The first part is completed by a definition of a flat tax.

The second part deals with the tax principles of legality, efficiency, and different views on tax fairness and its two main principles, the principle of utility and welfare. The second part also concludes chapter devoted to the description of a reasonable tax rate.

The third part describes the various types of social aspects, ie. exemption from tax object, full and partial exemptions, standard and non-standard deductions and tax credits. A brief overview of taxes that constitutes the tax system in the Czech Republic is ranked at the end of the third parts.

The last part of my work deals with social aspects, which can be found in taxes. The thesis is completed by a summary of the social aspects and outline possible changes relating to these issues in the field of taxation.